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EXTRAORDINARY

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(AGRAHAYANA 26, 1943 SAKA)

LEGISLATIVE SUPPLEMENT

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PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION, PUNJAB

NOTIFICATION

The 17th December, 2021

No. S.O. 142/P.A.8/2005/S.29-A/C.A.74/1956/S.9/2021.- Whereas, the State Government is satisfied that it is necessary so to do in public interest, for greater transparency, in order to ensure compliance, to notify a scheme for settlement of unpaid tax;

Now, therefore, in exercise of the powers conferred by section 29-A of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) read with sub-section (2) of section 9 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to notify the following scheme for recovery of outstanding dues, namely:-

SCHEME

1. **Short title, extent, commencement and applicability.**- (1) This scheme may be called the Punjab One Time Settlement of Outstanding Dues (Second) Scheme, 2021.
(2) It extends to the whole of the State of Punjab.
(3) It shall come into force on and with effect from the date of its publication in the Official Gazette.
(4) (i) It shall only be applicable to the cases pertaining to the assessment years 2014-15 to 2017-18(Q1) which fall under criteria 3 of assessment policy approved vide letter no. 2/07/2015 ET.2(7)/8848, dated 15/09/2021 for the assessment years 2014-15 to 2016-17 and of assessment policy approved vide letter no. 2/07/2015 ET.2(7)/8849 dated 15/09/2021 for the assessment year 2017-18 (Q1) and have been assessed till 30th November 2021.
(ii) No application for settlement of dues under this scheme for cases mentioned at (i) above shall be entertained after 30th April, 2022.
(5) In regard to cases pertaining to the assessment years 2015-16 to 2017-18 (Q1) which fall under the criteria 3 of the assessment policy approved vide letter no. 2/07/2015 ET.2(7)/8848, dated 15/09/2021 for assessment year 2014-15 to 2016-17 and of assessment policy approved vide letter no. 2/07/2015 ET.2(7)/8849, dated 15/09/2021 for assessment year 2017-18 (Q1), which are or will be assessed

after 30th November 2021, the applicable dates of the scheme shall be notified later on.

2. **Definitions.-** (1) In this scheme, unless the context otherwise requires: -
 - (a) "Act" means the Punjab Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956, or both, as the case may be;
 - (b) "additional demand" means the additional demand including tax, interest and penalty, payable as a result of assessment order including any rectified or revised or amended order passed till 30.11.2021 for cases mentioned at clause 1(4)(i), or the date notified for cases mentioned at clause 1(5), under the Punjab Value Added Tax Act, 2005 and the Central Sales Tax Act, 1956 after reduction of additional demand on account of submission of additional statutory forms along with application in Form OTS-1 only and not later;
 - (c) "applicant" means a person who is liable to pay outstanding dues under the relevant Acts and has opted this scheme;
 - (d) "determined amount" means net amount of additional demand payable by the applicant as a result of settlement under the scheme, after availing 70% waiver of total additional demand; and
 - (e) "order of settlement" means an order issued under this scheme for settlement of outstanding dues under the relevant Acts. - (2) The words and expressions used in this scheme but not defined shall have the same meanings as assigned to them under the Punjab Value Added Tax Act, 2005 or the Central Sales Tax Act, 1956, as the case may be.
3. **Settlement of outstanding dues.-** (1) Any person whose assessment has been made under the relevant Act shall be eligible to apply and avail the benefits under this scheme, subject to the terms and conditions specified in this Scheme.
 - (2) The applicant shall be required to make an application in **FORM OTS-1** alongwith the additional original statutory forms, if any, to the concerned Excise and Taxation Officer. No additional original statutory forms shall be entertained after the submission of the said application.
 - (3) The application shall be accompanied with the proof of payment of 20% of the determined amount under the relevant Act. The 20% of the determined amount shall be payable latest by 31st March 2022.
 - (4) On receipt of application, an acknowledgement in **FORM OTS-2** shall be issued by

the concerned Excise and Taxation Officer.

- (5) On examination of the application, if the concerned Excise and Taxation Officer is satisfied with the self-assessed determined amount along with proof of payment of minimum 20% amount thereof and other particulars required to be mentioned in the application, an order of provisional settlement under the relevant Act(s) in **FORM OTS-3** shall be passed by such officer.
 - (6) If there is any deficiency, the concerned Excise and Taxation Officer shall serve a deficiency notice in **FORM OTS-4** on the applicant with the directions to complete the deficiencies within 7 working days from the date of service of notice. If the applicant fails to comply with the directions given in the notice, his application shall be rejected. The amount paid along with **FORM OTS-1** shall be adjusted against the additional demand payable prior to the filing of application in **FORM OTS-1**. The balance additional demand after adjustment shall be recoverable as per the provisions of the relevant Act.
 - (7) The balance 80% of the determined amount shall be payable latest by 31st March, 2023.
 - (8) On receipt of 100% of the determined amount, an order of settlement in **FORM OTS-5** shall be passed by such officer.
- 4. Terms and conditions.-** (1) Any person, whether or not in appeal before any of the Appellate Authorities i.e. Deputy Excise and Taxation Commissioner (Appeals) or Tribunal or Hon'ble High Court or Hon'ble Supreme Court, shall be eligible to apply and avail benefits under this scheme;

Provided that the applicant who is in appeal, shall submit a declaration that once the dues are settled under this scheme, the applicant shall withdraw such a case within a period of 7 working days from the date of communication of order of provisional settlement and shall submit the proof thereof to the notified authority-cum-Excise and Taxation Officer.

- (2) In case of failure of the applicant to comply with the provisions of sub-clause (1), the order of provisional settlement shall stand cancelled.
- (3) **FORM OTS-1** shall be filed separately for each assessment year and accordingly, an order of provisional settlement and order of settlement shall be issued under the relevant Act.
- (4) No appeal against the order of settlement shall lie before any of the Appellate Authorities

i.e. the Deputy Excise and Taxation Commissioner (Appeals) or Tribunal or Hon'ble High Court or Hon'ble Supreme Court.

- (5) If any tax shown as paid in the assessment order is later found to be actually unpaid, then the same shall be recoverable along with applicable interest and penalty if any, under the relevant provisions of the Act, notwithstanding the settlement order.
- (6) In case, the applicant fails to comply with any of the terms and conditions of this scheme, the settlement including provisional settlement shall stand cancelled and any amount deposited by the applicant shall not be refunded but shall be adjusted against the additional demand payable prior to the filing of application in **FORM OTS-1**.
- (7) The department may take application for settlement through online mode also and for this purpose, a suitable online mechanism may be devised.

- 5. Power to remove difficulties.-** If any difficulty arises in giving effect to any provisions of this scheme, the Commissioner, may, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this scheme, as may be necessary or expedient for the purpose of removing the said difficulty.

FORM -OTS-1

APPLICATION FORM FOR AVALING BENEFIT UNDER 'THE PUNJAB ONE TIME SETTLEMENT SCHEME FOR RECOVERY OF OUTSTANDING DUES (SECOND), 2021'

To

The Excise and Taxation Officer,

Sir,

I, son/daughter/wife of resident of, Proprietor/Partner/Managing Director/Karta/Chairman or any other duly authorised person of M/S _____ TIN No. _____ hereby submit as follows: -

PART-A

Assessment year(copy of Assessment Order attached)

Status of appeal, if any:-

Appellate authority/ Court	Date of filing of appeal	Last date of hearing	Remarks

Description	Tax	Interest	Penalty			Total	Remarks like litigation status etc.
			@2% p.m.	@200% of tax	Any other		
Additional Demand (A.D.)							
B. Less waiver 70%							
C. Determined amount (A-B)							
D. 20% of the determined amount							

Payment detail-

Treasury receipt number (Please attach copy of each treasury receipt)	
Treasury receipt date	
Amount deposited	

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PART-B

Assessment year(copy of Assessment Order attached)

Status of appeal, if any:-

Appellate authority/Court	Date of filing of appeal	Last date of hearing	Remarks

The detail of additional statutory forms being submitted here-with:-

S.No	Type of Form	Number of forms	Value in Rs.
1	C		
2	F		
3	H		
4	E-I/E-II		
5	I		
6	J		

The detail of the above mentioned statutory forms has been uploaded on the facility provided on the department's website: www.taxation.punjab.gov.in

The self- assessment of determined tax:-

Description	Tax	Interest	Penalty			Total	Remarks like litigation status etc.
			@2% p.m.	@200% of tax	Any other		
A. Additional Demand (A.D.)							
Less	C						
A.D. reduced on account of submission of addl. stat. forms along with form OTS-1	F						
	H						
	E-I/E-II						
	I						
	J						
	Any other						
	B.Total						
C. Balance A.D. (A-B)							
D. Less waiver 70%							
E. Determined amount (C-D)							
F. 20% of the determined amount							

Payment detail-

Treasury receipt number (Please attach copy of each treasury receipt)	
Treasury receipt date	
Amount deposited	

Declaration (as applicable to Part A and Part B)

I hereby undertake to withdraw appeal filed by me under the relevant Act, if any, within a period of 7 working days from the date of communication of order of provisional settlement and shall submit the proof thereof to the Excise and Taxation Officer.

I hereby undertake that I shall not file any appeal against the settlement order before any of the Appellate Authorities i.e. Deputy Excise and Taxation Commissioner (Appeals) or Tribunal or Hon'ble High Court or Hon'ble Supreme Court.

I hereby declare that the above mentioned information submitted by me is true and correct as per my account books and Self-assessment of determined amount has been correctly made as per provisions of the relevant Act.

I shall be liable to pay tax along with interest and penalty, as applicable, under the relevant Act in case any discrepancies are detected at any stage.

I understand that final settlement of the additional demand shall only be considered on payment of balance 80% of the determined amount.

(Signature)

Dated _____

Name: _____

M/S _____

TINNo. _____

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FORM OTS-2

Acknowledgement of Application in Form OTS-1

To

Name and address of the Taxable person _____
TIN _____

Acknowledgement No _____ Dated _____

Subject: Acknowledgment of application in Form OTS-1

Whereas, you have opted for The Punjab One Time Settlement Scheme for Recovery of Outstanding Dues(Second), 2021.

Your application dated for settlement of outstanding dues under the Scheme is hereby acknowledged.

Excise and Taxation Officer,

Ward _____

District _____

FORM OTS-3

An Order of Provisional Settlement

To

Name and address of the Taxable person _____

TIN _____

Memo No _____

Dated _____

Subject: An Order of provisional Settlement.

Reference: Acknowledgement No. _____ dated _____

Whereas, you have opted for The Punjab One Time Settlement Scheme for Recovery of Outstanding Dues (Second), 2021.

On examination, your application has been found to be in order. Accordingly, the order of provisional settlement is, hereby, passed as follows:

PART-A (Punjab Value Added Tax Act, 2005)

Particulars	Amount (Rs.)
A. Additional Demand (A.D.)	
B. Less Waiver 70%	
C. Determined amount (A-B)	
D. Less amount paid	
E. Balance (C-D)	

Excise and Taxation Officer,

Ward _____

District _____

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PART-B (Central Sales Tax Act, 1956)

Particulars	Amount (Rs.)
A. Additional Demand (A.D.)	
B. Less A.D. reduced on account of submission of addl. statutory forms along with form OTS- 1	
C. Balance A.D. (A-B)	
D. Less waiver 70%	
E. Determined amount (C-D)	
F. Less amount paid	
G. Balance (E-F)	

Excise and Taxation Officer,

Ward _____

District _____

FORM OTS-4

Deficiency Memo

To

Name and address of the Taxable person _____

TIN_____

Memo No _____

Dated _____

Subject: Deficiency Memo.

Reference: Acknowledgement No. _____ dated _____

Whereas, you have opted for The Punjab One Time Settlement Scheme for Recovery of Outstanding Dues(Second), 2021.

Following discrepancies/ deficiencies have been observed:

- (i)
- (ii)
- (iii)

You are directed to appear before the under signed personally or through authorized representative on _____ at _____ am/pm and remove the aforesaid discrepancies/deficiencies within 7 days from the date of service of notice. In case of failure to do so, your application will be rejected without any further reference to you.

Excise and Taxation Officer,

Ward _____

District _____

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FORM OTS-5

An Order of Settlement

To

Name and address of the Taxable person _____

TIN _____

Memo No _____

Dated _____

Subject: An Order of Settlement.

Reference: Acknowledgement No. _____ dated _____

Whereas, you have opted for The Punjab One Time Settlement Scheme for Recovery of Outstanding Dues (Second), 2021. On examination, your application has been found to be in order. Accordingly, the order of settlement is, hereby, passed as follows:

PART-A (Punjab Value Added Tax Act, 2005)

Particulars	Amount (Rs.)
A. Additional Demand (A.D.)	
B. Less Waiver 70%	
C. Determined amount (A-B)	
D. Less amount paid (Installment 1)	
E. Balance (C-D)	
F. Less amount paid (Installment 2)	
G. Balance	

Excise and Taxation Officer,

Ward _____

District _____

PART-B (Central Sales Tax Act, 1956)

Particulars	Amount (Rs.)
A. Additional Demand (A.D.)	
B. Less A.D. reduced on account of submission of addl. statutory forms along with form OTS- 1	
C. Balance A.D. (A-B)	
D. Less waiver 70%	
E. Determined amount (C-D)	
F. Less amount paid (Installment 1)	
G. Balance (E-F)	
H. Less amount paid (Installment 2)	
I. Balance	

Excise and Taxation Officer,

Ward _____

District _____

A VENU PRASAD,
Additional Chief Secretary (Taxation)
to Government of Punjab,
Department of Excise and Taxation